

Amendment
Serial No. 09/988,272
Attorney Docket No. 981206A

REMARKS

Claims 12-24 are pending. Claims 12 and 14 have been amended.

Claims 12-14 and 22-24 were rejected under 35 USC §102(e) as being anticipated by Tsoi et al, and claim 15 was rejected under 35 USC §103(a) as being unpatentable over Tsoi et al. in view of Applicant's Admitted Prior Art (AAPA). In response to applicants' prior arguments, the Examiner points out column 4, lines 60-65 of Tsoi et al. which teaches that the layer 54 need not be present (see page 7, item 5 of the Office Action). This alternative embodiment is not shown by Tsoi et al., but is mentioned in the disclosure.

Tsoi et al. teaches two distinct etching steps using two different layers which are etched, specifically spacer layer 56 and protective layer 61, in order to form the side walls 58 and the recess (etched portion 66).

Claim 12 is amended to clarify that the etching can be considered one step so as to further distinguish from the two separate etching processes of Tsoi et al. Claim 14 has been rewritten as a separate independent claim. After the impurity diffusion layer 34A is etched, the third insulating film is etched back. On the other hand, in Tsoi, after the third insulating film is etched back, the implanted region 52 is etched by using the protective layer 61.

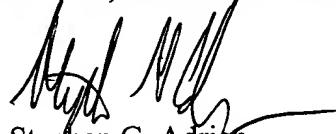
Accordingly it is believed that the amended claims distinguish over the cited art. Prompt and favorable action on the merits is earnestly solicited.

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If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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